CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO

REGULATION 12-1

DESIGNATIONS AND DISTINCTIONS

Adopted by the Council under the Chartered Professional Accountants of Ontario Act, 2017 and the By-law on September 21, 2018, and effective as of November 19, 2018 and amended on June 22, 2023.

TABLE OF CONTENTS

Application ..................................................................................................................................... 2
Definitions ...................................................................................................................................... 2
Admission ...................................................................................................................................... 2
Members In Good Standing .......................................................................................................... 2
Life Members ................................................................................................................................ 3
Legacy Members ........................................................................................................................... 3
Fellows .......................................................................................................................................... 3
Use of Other Designations ............................................................................................................ 3
Firms ............................................................................................................................................. 4
REGULATION 12-1
DESIGNATIONS AND DISTINCTIONS

Application

This Regulation applies to Members and Firms, and provides for the use of protected designations and distinctions.

Definitions

1. In this Regulation, words have the same meaning as they do in the Act and the By-law, and:
   1.1 “Legacy Designation” means any of the CA Designation, CGA Designation, and CMA Designation.
   1.2 “Retired Regulation 9-2” means the regulation entitled “Legacy CA Student Registration, Obligation and Standing” setting out, among other matters, the requirements for registration as a Legacy CA Student and the granting of a dual CPA, CA Designation on admission to Membership which has been retired by the Council.

Admission

2. The Registrar shall grant the CPA Designation to every Member on admission.

3. The Registrar shall grant the CA Designation, on admission, to every Member who fulfilled the requirements for admission in Retired Regulation 9-2.

4. The Registrar shall grant the CGA Designation, on admission, to every Member who fulfills the requirements for admission of a Legacy CGA Student in Regulation 9-1.

5. The Registrar shall grant a Legacy Designation, on admission, to every Provincial Transfer Member who had that Legacy Designation granted by the Provincial Body from which the Member is transferring.

6. The Registrar may grant a Legacy Designation, on admission, to an individual admitted pursuant to an agreement with an accounting body being honoured by CPA Ontario, if that agreement specifically provides for that Legacy Designation.

Members In Good Standing

7. Only a Member In Good Standing may, in accordance with this Regulation, use the CPA Designation and any Legacy Designation granted by the Registrar.

Life Members

8. A Life Member who remains a Member In Good Standing may use the CPA Designation and the distinction “Life Member” in accordance with this Regulation; however, there is no additional designation associated with being a Life Member.
Legacy Members

9. Until November 1, 2022, a Legacy Member may only use the CPA Designation in combination with the applicable Legacy Designation as follows:

9.1 For the CA Designation: “John / Jane Doe, CPA [or Chartered Professional Accountant or C.P.A.], CA [or Chartered Accountant or C.A.]”.

9.2 For the CMA Designation: “John / Jane Doe, CPA [or Chartered Professional Accountant or C.P.A.], CMA [or Certified Management Accountant or C.M.A.]”.

9.3 For the CGA Designation: “John / Jane Doe, CPA [or Chartered Professional Accountant or C.P.A.], CGA [or Certified General Accountant or C.G.A.]”.

10. A Legacy Member who holds more than one Legacy Designation may use the Legacy Designations in combination in any order; provided that the CPA Designation precedes the Legacy Designations. For example:

10.1 John / Jane Doe, CPA [or Chartered Professional Accountant or C.P.A.], CA [or Chartered Accountant or C.A.], CMA [or Certified Management Accountant or C.M.A.], CGA [or Certified General Accountant or C.G.A.].

11. After November 1, 2022, a Legacy Member may use the CPA Designation with or without the Legacy Designation(s).

Fellows

12. Only an individual named a Fellow under the By-law may use the distinction “Fellow of CPA Ontario” and may add “F” preceding all designations granted by the Registrar, but only in accordance with this Regulation.

13. The requirement to be a Member In Good Standing under section 7 shall not apply to a former Member, whom the Council named a Fellow posthumously.

14. A Member In Good Standing who has been made a fellow by another Provincial Body may, unless the Council or any Council Committee determines to the contrary, use the distinction “Fellow of” the other Provincial Body, and may add “F” preceding the initials form of all designations granted by the Registrar, but only in accordance with this Regulation.

Use of Other Designations

15. Until December 31, 2018, but not thereafter, a Legacy CA Member, who is a Member In Good Standing may use the specialty of practice designations “IFA” and “IT” if the Member has fulfilled all the requirements for that specialty as at December 31, 2014 and paid all required Dues, by adding such designation immediately following the “CA” or “FCA”, separated by a dot or period.
16. A Member In Good Standing may use the specialist designations Certified Financial Forensics (CFF) and Certified Information Technology Professional (CITP) granted by the American Institute of Certified Public Accountants if the Member has fulfilled all the requirements of that certification and is permitted by that organization to use the designation, by adding the designations following the designations set out in this Regulation, as applicable, separated by a comma.

17. A Member In Good Standing may use a designation granted by an accounting body outside Ontario only if, and so long as:

17.1 the Member is a member in good standing of the accounting body outside Ontario and is permitted by that body to use the designation;

17.2 the designation is followed immediately by the name of the state, province, or country, in parentheses, of that accounting body; and

17.3 where not prohibited by the accounting body outside Ontario, the designation is on a separate and subordinate line to the Member’s name and CPA Ontario and any other Ontario designation(s).

18. The French language equivalents of the designations described in this Regulation may be used, as provided in the Act and the By-law, with the designations permitted by this Regulation.

**Firms**

19. Every Firm registered with ICAO or CMA Ontario on or before March 31, 2014 or with CGA Ontario on or before July 1, 2014 may, until December 31, 2021, continue to use applicable Legacy Designations as part of the Firm name, except if one or more of the partners or shareholders of the Firm (as the case may be) do not hold the Legacy Designation that is part of the Firm name.

20. As of January 1, 2022, every Firm shall only use, following or as part of the registered name, the CPA Designation.

21. Only a Firm registered in good standing with CPA Ontario can use the CPA Designation or any Legacy Designation.